

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 440 Section 440.180 Sales to Governmental Bodies</b>
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**TITLE 86: REVENUE**

**PART 440  
CIGARETTE TAX ACT**

**Section 440.180 Sales to Governmental Bodies**

In general, a distributor making sales or other disposition of cigarettes to governmental bodies (whether such body is the United States Government, a foreign government, a state government or a local government) or to its agencies and instrumentalities, incurs tax liability with respect to such sales or other disposition of cigarettes if such cigarettes are delivered in Illinois (including any Federal area located within the external boundary of the State of Illinois) to the purchaser. However, direct sales to U.S. Veterans' Hospitals and sales to U.S. Military through officially recognized agencies physically located at military bases may be made without affixation of tax stamps and without evidence of tax payment being imprinted underneath the sealed transparent wrapper package of such cigarettes.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)